

# State of California

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**Legislative Change No.****01-9**Bill Number: AB 952Author: KelleyChapter Number: 01-212Laws Affecting Franchise Tax Board: Revenue and Taxation Code Section 17138Date Filed with the Secretary of the State: August 31, 2001

**SUBJECT:** Exclusion/Vouchers For Installing Water and Energy Efficient Clothes Washers and Plumbing Devices

**Assembly Bill 952 (Kelley), as enacted on August 31, 2001, made the following changes to California law:**

Section 17138 of the Revenue and Taxation Code is amended.

This act expands the current income exclusion of rebates received for the purchase or installation of a water conservation water closet or urinal.

Specifically, this act expands the income exclusion to include rebates and vouchers received to purchase or install:

1. A water conservation water closet or urinal.
2. Energy efficient clothes washer.
3. Certain plumbing devices.

This act is effective upon chaptering and operative for taxable years beginning on or after January 1, 2001.

This act will not require any reports by the department to the Legislature.

Bureau Director

Brian Putler

Date

September 7, 2001